

COUNTY OF SAN DIEGO

Proposition A

(This proposition will appear on the ballot in the following form.)

PROP A

SAN DIEGO COUNTY REGIONAL FIRE PROTECTION BALLOT MEASURE. To improve wildfire prevention and firefighting capabilities, shall the County of San Diego ordinance be adopted to establish a special fire protection parcel tax and provide for the establishment of a Regional Fire Protection Agency to coordinate expenditures and regional efforts including: Specialized emergency equipment such as helicopters and airplanes; Wildfire training programs for emergency personnel; Communications systems to improve response times; and, Brush clearing and other programs to help prevent wildfires?

This proposition requires approval by two-thirds
of the voters voting on the proposition.

The full text of this proposition follows the arguments and rebuttals.

COUNTY COUNSEL IMPARTIAL ANALYSIS

The County Board of Supervisors approved this ballot measure to be submitted to the voters. This ballot measure, identified as Proposition A, is a proposed County ordinance, entitled "An Ordinance to Improve and Enhance Firefighting Resources & Services by Adoption of a Regional and Local Fire Protection Parcel Tax." All voters in the entire County, including voters in all the cities and the County's unincorporated area, are asked to vote on Proposition A.

The purpose of Proposition A's proposed ordinance is to adopt a County special tax (known as the fire protection parcel tax) so that the tax revenues can be used to improve and enhance firefighting resources and services for regional and local purposes. In addition, this proposed ordinance provides for the establishment of a countywide joint powers agency, which would be named the San Diego Regional Fire Protection Agency ("Regional Agency") that will manage, administer, and oversee the regional parcel tax funding for the deployment of regional firefighting resources and services.

A vote of two-thirds (2/3rds) of the voters voting on Proposition A is required to approve the ordinance. If approved, the ordinance would be adopted and a special tax applied to all real property parcels. The base rate of the tax would be \$52/parcel per year. For large parcels, and large structures/improvements on parcels, this base rate would be increased by \$1.00 for each acre in excess of 50 acres on a parcel, and 1¢ for each square foot in excess of 10,000 square feet of a structure/improvement. The maximum tax cannot exceed \$1,000/year. The parcel tax would commence fiscal year 2009-2010 (beginning July 1, 2009), and would be due and payable at the same time as property taxes in December and April of each fiscal year. The tax rate and maximum tax are subject to an annual adjustment based on the local Consumer Price Index. The duration of the tax is limited to 30 years.

The tax revenues would generate approximately \$50 million/year. Half the revenues would be allocated to the Regional Agency for regional purposes, and the other half to local agencies for local purposes. The local agencies include the County, all 18 cities, and all local agencies responsible for providing fire protection services within the unincorporated area. The local agencies are required to continue to spend a specified level of their own funds on fire protection in order to receive their full allocation of parcel tax revenues.

If this ballot measure is approved, the local agencies will enter into a Joint Powers Agreement that will create the Regional Agency. The Regional Agency's governing body includes 10 voting members: one member from the Board of Supervisors, the Mayor of the City of San Diego, four city council members from four of the remaining 17 cities, and four members from local agencies in the unincorporated area that provide fire protection services.

A "yes" vote is a vote in favor of adopting the proposed ordinance.

A "no" vote is a vote against adopting the proposed ordinance.

ARGUMENT IN FAVOR OF PROPOSITION A

We've all witnessed, first hand, the devastating impact on our community of two major firestorms in the past five years. All told, these fires claimed 27 lives, destroyed more than 4,000 homes and led to one of the largest mass evacuations in American history.

Experts agree it is only a matter of time before another wildfire strikes our region again.

Passage of **PROPOSITION A** will dramatically improve our ability to fight future wildfires and significantly bolster day-to-day emergency services in every corner of our region.

Most importantly, passage of **PROPOSITION A** will provide necessary funding for the immediate acquisition of new fire trucks, new firefighting helicopters and aerial tankers – all to be used exclusively here in our local neighborhoods.

PROPOSITION A will provide the funds required to upgrade our emergency communications system, which will allow firefighters, police officers, dispatchers and other emergency responders to communicate with each other much more effectively.

PROPOSITION A will also strengthen local brush management and brush clearance programs, reducing the very fuel that enables wildfires to spread.

PROPOSITION A provides for the establishment of Regional Fire Protection Agency to ensure better coordinated responses, resulting in quicker response times, and greater efficiency.

All of this can be accomplished with most property owners contributing only one dollar per week!

PROPOSITION A has strong taxpayer safeguards. It requires that proceeds be shared between rural fire districts and urban fire departments, ensuring that fire services in the entire region are improved. It also guarantees that funds cannot be diverted for other purposes or taken for use by either the state or federal government.

Please join community leaders, your neighbors and firefighters in ensuring we have the resources and equipment we need before we face that next, inevitable wildfire. Vote yes on **PROPOSITION A!**

JERRY SANDERS
Mayor of San Diego

WILLIAM B. KOLENDER
Sheriff

MARK BAKER
Fire Chief/President,
San Diego County Fire District Association

AUGUST GHIO
Fire Chief/President,
San Diego County Fire Chiefs' Association

GREG COX
Chair, Board of Supervisors
Chair, San Diego County Unified Disaster Council

REBUTTAL TO THE ARGUMENT IN FAVOR OF PROPOSITION A

Here's what Proposition A proponents neglected to tell you:

- San Diego County adopted a 2007-2008 budget of about \$4.7 billion, over 8% higher than the previous year. County revenues have soared in recent years, but our Supervisors have chosen not to fund these firefighting improvements from their swollen budgets.
- By supporting this tax, our Supervisors essentially are deciding that all other budget spending is more important than firefighting – that there isn't \$50 million to be found in a \$4.7 BILLION county budget. That's about ONE PERCENT of the budget. Amazing!
- Aside from sheriffs and jails, what other county spending category could possibly be as important as fighting brush fires? Judging from our Supervisors' decision, apparently just about EVERYTHING else is more important than firefighting.
- Our County Supervisors annually distribute \$10 million from their taxpayer-funded discretionary accounts (informally known as their "slush funds"). They give only a pittance of this money to firefighting – most goes to narrow special interest groups.
- Perhaps if firefighters started funding trips overseas for the Supervisors, they'd have more luck getting these discretionary funds. Sure seemed to work for other groups!
- Tax hikers in just about every local government probably are hoping this parcel tax passes. If it does, it likely will encourage politicians to bring forward more and probably larger parcel taxes in the future. Hence this issue is far bigger than "only a dollar a week."
- This tax rises with a cost of living index. Bad idea!

Enough! No new taxes. No on Prop A!

www.NoSDParcelTax.com

THE HONORABLE JOEL ANDERSON
Assemblyman, 77th District

RUTH M. STERLING
La Mesa City Councilwoman

LOUIS P. KARTSONIS, M.D.
Physician/Ophthalmologist

PAT FLANNERY
Real Estate Broker

RICHARD RIDER
Chairman, San Diego Tax Fighters

ARGUMENT AGAINST PROPOSITION A

In the teeth of this recession, with record energy prices, soaring unemployment and plummeting home values, the county presents its solution – RAISE TAXES! What are they smoking?!

This tax is for fire protection, which should be a top priority for government. But we already pay plenty of taxes to provide firefighting.

If we need more money for this critical service, we should SHIFT funds from other less important government functions – such as the current policy of providing most thirty year county workers with two pensions that together far exceed their highest salary.

It's bad enough that politicians want to raise taxes. But this time they are after the poorest and weakest of our citizens.

This parcel tax charges the same \$52 to almost all property owners – residential and business. Hence it is EXTREMELY regressive, hurting the working class and retirees the most. A two million dollar homeowner will pay the same parcel tax as a \$200,000 condo owner.

Equally disturbing is that the county and local jurisdictions refuse to pursue more innovative, cost effective options to fight our infrequent but devastating brush fires. Options such as:

- Ask our thousands of firefighter-trained military to help fight the fires, especially in suburbia.
- Form an emergency reserve volunteer firefighter brigade.
- Train homeowners who want to stay and defend their homes – especially suburban homes – from the brush fire embers that cause most house fires.

In this recession, California politicians have gone tax crazy. Our state and local ballots will be filled with taxes and bonds galore. It's time to say no to ALL the tax increases.

And especially to this parcel tax. If this measure passes, count on more parcel tax propositions in future elections.

We pay more than enough taxes now. Vote NO on A.

RICHARD RIDER
Chairman, San Diego Tax Fighters

ALLEN P. HEMPHILL
Newspaper Columnist

JOE SHEFFO
Candidate, Encinitas City Council

GARY PIETILA
Ranchita Homeowner

MICHAEL BENOIT
Chair, Libertarian Party of San Diego County

REBUTTAL TO THE ARGUMENT AGAINST PROPOSITION A

Thousands of homes in our communities were burned to the ground by raging wildfires in 2003 and 2007.

When the next firestorm strikes, the San Diego region **must be better prepared!**

Proposition A will provide funds for equipment our fire fighters desperately need to protect the people of San Diego County.

Proposition A will allow our fire departments and local governments to acquire equipment critical for fighting fires, like helicopters, aerial tankers and fire trucks.

Proposition A will fund much-needed upgrades to communication systems currently relied upon by emergency personnel during disasters.

The short-sighted opponents of Proposition A would have you believe that we already have enough money to pay for the increased fire protection we need. They simplistically suggest that money be taken away from other important services to fund fire protection. But this could cripple police service, undermine road repairs, cut library hours and even shut down parks.

San Diegans understand that robbing Peter to pay Paul by putting existing services at risk is just a bad idea, not a solution.

Proposition A will fund aggressive brush clearing, vegetation management, flammable materials removal programs; and greater public education to prevent fires from starting and spreading.

And most importantly, funds generated by Proposition A will stay right here in San Diego County. These funds cannot be used for anything other than expanding our region's fire fighting services and increasing fire protection.

When the next devastating wildfire strikes, will San Diego County be ready? The decision is ours. Please vote YES on Proposition A.

RON ROBERTS, County Supervisor
Co-Chair, Regional Fire Protection Committee

IRVING "JAKE" JACOBY, MD, FACP, FACEP
Board Certified Emergency Medicine Physician
Disaster Medical Response Specialist

JAMES A. FLOROS
Executive Director, Burn Institute

RON LANE
Director, Office of Emergency Services

TRACY JARMAN, Fire Chief
City of San Diego

AN ORDINANCE TO IMPROVE AND ENHANCE FIREFIGHTING RESOURCES & SERVICES BY ADOPTION OF A REGIONAL AND LOCAL FIRE PROTECTION PARCEL TAX

The People of the County of San Diego ordain as follows:

Section 1. Statement of Purpose.

The wildfires that occurred within the County of San Diego in 2003 and 2007 have demonstrated the need for additional funding for fire protection resources and services, both on a regional and local basis. In addition, there is a need for a regional organization, consisting of public agency representatives from all areas within the County, to manage, administer, and oversee the regional funding for the deployment of regional firefighting resources and services.

Therefore, the People of the County of San Diego hereby approve this Ordinance to adopt a County special tax on parcels of real property in San Diego County to be used to fund fire protection equipment, firefighting, and related services to prevent and to fight fires on both a regional and local level. In addition, this ordinance provides for the establishment of a countywide joint powers authority, entitled the "San Diego Regional Fire Protection Agency," to manage, administer, and oversee the regional funding for the deployment of regional firefighting resources and services.

Section 2. A new Chapter 2, commencing with section 96.201, entitled "Voter Approved Countywide Regional & Local Fire Protection Parcel Tax and Funding Plan" is added to Division 6 (Fire Protection) of Title 9 (Construction Codes and Fire Code) of the San Diego County Code of Regulatory Ordinances to read as follows:

CHAPTER 2. VOTER APPROVED COUNTYWIDE REGIONAL & LOCAL FIRE PROTECTION PARCEL TAX AND FUNDING PLAN

SECTION 96.201. STATEMENT OF PURPOSE.

The voters of the County have determined that the County's 2003 and 2007 wildfires have demonstrated the need for additional funding for fire protection resources and services, both on a regional and local basis. Furthermore, the voters also have determined that there is a need for a regional organization, consisting of public agency representatives from all areas within the County to manage, administer, and oversee regional funding for the deployment of regional firefighting resources and services.

Therefore, this Chapter was approved by the voters for the express purpose of adopting a County special tax on parcels of real property in San Diego County to be used to fund fire protection equipment, firefighting, and related services to prevent and to fight fires on both a regional and local level. In addition, the voters approved this Chapter for the purpose of providing for the establishment a countywide joint powers authority, entitled the "San Diego Regional Fire Protection Agency," to manage, administer, and oversee regional funding for the deployment of regional firefighting resources and services.

SECTION 96.202. DEFINITIONS.

The following definitions shall apply to the terms used in this Chapter:

- (a) "City" means any incorporated city in the County of San Diego.
- (b) "County" means the entire geographical area of the County of San Diego, including both incorporated and unincorporated territory.
- (c) "Exempt" means any land or improvements, or both, that are fully exempt from ad valorem property taxes pursuant to current law and designated as fully exempt by the San Diego County Assessor's Office or, for State assessed property, by the State of California.
- (d) "Fire protection equipment, firefighting and related services" mean the following items for which the regional portion of the fire protection parcel tax revenues may be expended by the Regional Fire Protection Agency in furtherance of the purposes expressed in this Chapter:
 - (1) Any firefighting equipment, including, but not limited to, aerial assets, firefighting vehicles, insurance, and emergency and communications equipment for public safety purposes, which may be acquired by purchase, lease, or any other means.
 - (2) Firefighting, fire prevention activities, firefighter training, and other related services, which involve the employment of firefighters, firefighting trainers, fire protection and suppression experts, firefighting pilots, firefighting equipment mechanics, and other necessary firefighting staff, who may be employed by the Regional Fire Protection Agency by contract or as employees.

- (3) Purchase or lease of real property and/or structures, the construction of structures, including the purchase of insurance, for the purpose of providing fire stations, firefighting training space, or office space for use by the Regional Fire Protection Agency.
- (4) Administrative expenses of the San Diego Regional Fire Protection Agency. "Administrative Expenses" mean expenses associated with managing, operating, and administering the Regional Fire Protection Agency, including but not limited to the cost of services, supplies, office equipment, and for the salaries and benefits to employ administrative staff as employees or by contract, for the express purpose of providing administrative support for the firefighting equipment, functions, activities, and related services. Administrative staff means non-firefighter positions, which include, but are not limited to, the following administrative type positions: management, fiscal, legal, human resources, information technology, office support, and any other related administrative positions.
- (e) "Fire protection county service area" (or "fire protection CSA" or "County CSA") means any of the following county service areas within the unincorporated area of the County, including any successors-in-interest to these CSA's, any jurisdictional changes to these CSA's, and any other CSA's not listed here that are established in accordance with applicable law through the county service area statutory process, and including any zones within such County CSA's, as the County established local agencies responsible for providing fire protection services for those unincorporated areas:
 - (1) CSA 107 Elfin Forest
 - (2) CSA 109 Mt. Laguna
 - (3) CSA 110 Palomar Mountain
 - (4) CSA 111 Boulevard
 - (5) CSA 112 Campo
 - (6) CSA 115 Pepper Drive
 - (7) CSA San Pasqual
 - (8) CSA 135, Zone entitled "San Diego County Regional Fire Authority, contingent upon the approval of the fire protection latent powers for the Zone entitled the "San Diego County Regional Fire Authority" in CSA 135 by the San Diego Local Agency Formation Commission.
- (f) "Fire protection district" (or "FPD") means any of the following fire protection districts that are located in the unincorporated area of the County, including any successors-in-interest to these districts, any jurisdictional changes to these FPD's, and any other fire protection districts not listed here that are established in accordance with applicable law through the process involving the Local Agency Formation Commission (LAFCO):
 - (1) Alpine FPD
 - (2) Bonita-Sunnyside FPD
 - (3) Borrego Springs FPD
 - (4) Deer Springs FPD
 - (5) Julian Cuyamaca FPD
 - (6) Lakeside FPD
 - (7) Lower Sweetwater FPD
 - (8) North County and North County Rainbow Sub FPD
 - (9) Pine Valley FPD
 - (10) Rancho Santa Fe FPD
 - (11) San Diego Rural FPD
 - (12) San Marcos FPD
 - (13) San Miguel and San Miguel – Grossmont FPD
 - (14) Valley Center FPD
 - (15) Vista FPD
- (g) "Fire protection parcel tax revenues," as these terms are used in Section 96.204 regarding allocation of the tax revenues, mean the actual amount of the parcel tax specified under Section 96.203 that is collected by the County Tax Collector on each taxable parcel for all County taxable parcels per year, and does not include penalties or interest associated with such parcel tax payment.
- (h) "General tax" (or "general purpose tax") means any tax that can be used for general purposes. These taxes include, but are not limited to, the following: property tax, sales and use tax, utility users' tax, transient occupancy tax, business license tax, and any other taxes that provide revenue to local government agencies to be used for general purposes.

- (i) "Improvement" means all buildings and structures, as those terms are used in California Revenue & Taxation Code section 105, with a structural design that is measurable in square feet to account for the full square footage of its area, including multiple floors or levels, and which are located on all parcels in the County.
- (j) "Independent special district" means any of the districts indicated in subdivisions (f) and (o) of this Section.
- (k) "Parcel" means any parcel of real property located in the County, including any possessory interest, which is subject to ad valorem property taxation and is either identified by a parcel number assigned by the County Assessor's Office for purposes of ad valorem property tax identification, or is identified as State assessed real property.
- (l) "San Diego Regional Fire Protection Agency" (or "Regional Fire Protection Agency" or "Agency" or "JPA" as used in this Chapter) means the joint powers authority described in Section 96.207 of this Chapter.
- (m) "Taxable parcel" means land or improvements, or both, which are subject to ad valorem property taxation, and not fully exempt from such property taxation, and which are either: (i) identified by a parcel number according to the official property tax records of the County Assessor, or (ii) identified or treated as a parcel by the State of California for State assessed real property.
- (n) "Volunteer fire department" (or "VFD") means any of the following volunteer fire departments, including any successors-in-interest to these departments, any jurisdictional changes to these VFD's, and any other volunteer fire departments not listed here that are subsequently established, which are formed for the purpose of providing fire protection services within their respective jurisdictions in the unincorporated area of the County:
 - (1) De Luz Heights VFD
 - (2) Inter-Mountain Fire Rescue
 - (3) Ocotillo Wells VFD
 - (4) Ranchita Fire Rescue
 - (5) Shelter Valley VFD
 - (6) Sunshine Summit VFD

Contingent upon the approval by the San Diego Local Agency Formation Commission of the fire protection latent powers for the Zone entitled the "San Diego County Regional Fire Authority in CSA 135, the volunteer fire companies listed above will become part of such Zone in CSA 135, and shall thereafter be part of the County CSA's set forth in subdivision (e) of this Section.

- (o) "Water district" (or "municipal water district" or "MWD") means any the following water districts, including any successors-in-interest to these districts, any jurisdictional changes to these districts, and any other water districts not listed here that are established in accordance with applicable law, which possess official duties and responsibilities to provide fire protection services within each of their respective jurisdictions in the unincorporated area of the County:
 - (1) Mootamai
 - (2) Pauma
 - (3) Ramona
 - (4) Rincon Del Diablo
 - (5) Yuima

SECTION 96.203. FIRE PROTECTION PARCEL TAX.

- (a) Statement of Purpose and Adoption of County Special Tax. In accordance with the provisions of Article 3.5 (commencing with Section 50075) of Chapter 1 of Part 1 of Division 1 of Title 5, and Section 23207 of the Government Code, a County special tax shall be imposed in the County pursuant to the provisions of this Chapter. This County special tax shall be a tax on all parcels in the County, and is entitled the "fire protection parcel tax." The purposes of the fire protection parcel tax are to raise tax revenues to pay for improved and enhanced regional and local agency firefighting resources and services as described in Section 96.205, and to cover any costs incurred with respect to administrative responsibilities associated with the tax. The proceeds of the fire protection parcel tax shall be applied only to the purposes specified in this subdivision (a).

- (b) Establishment of Amount of the Fire Protection Parcel Tax. The following amount of the fire protection parcel tax per year, as adjusted in subsequent years pursuant to subdivision (e) of this Section, shall be levied upon every taxable parcel in the incorporated and unincorporated areas of the County. This fire protection parcel tax shall first be levied during fiscal year 2009-10, beginning July 1, 2009, on all taxable parcels as of the January 1, 2009 lien date, and shall be levied for every subsequent fiscal year thereafter, beginning on July 1 of that fiscal year on all taxable parcels as of the January 1 lien date for that fiscal year.

| <u>PARCEL CATEGORY</u> | <u>AMOUNT OF FIRE PROTECTION PARCEL TAX PER YEAR</u> |
|---|--|
| TAXABLE PARCELS WITH IMPROVEMENTS | <p><u>Parcels with improvements up to 10,000 sq. ft. and up to 50 acres:</u> \$52.00 per parcel</p> <p><u>Parcels with improvements greater than 10,000 sq. ft. and/or greater than 50 acres:</u> \$52.00 per parcel +\$.01 per square foot for each square foot of improvements that is greater than 10,000 square feet +\$ 1.00 per acre for each acre on a parcel that is greater than 50 acres</p> |
| TAXABLE PARCELS WITH NO IMPROVEMENTS | <p><u>Parcels up to 50 acres:</u> \$52.00 per parcel</p> <p><u>Parcels greater than 50 acres:</u> \$52.00 per parcel +\$ 1.00 per acre for each acre on a parcel that is greater than 50 acres</p> |
| ALL PARCELS | <p><u>Maximum Annual Fire Protection Parcel Tax for All Parcels</u> \$ 1,000 per parcel</p> |

- (c) Time-Share Fractional Ownership Interests. The category of "Taxable Parcels with Improvements" includes time-share units assigned parcel numbers by the San Diego County Assessor, which are owned by taxpayers based on a fractional ownership interest. The application of the \$52 per parcel per year fire protection parcel tax shall be prorated for the time-share unit because of the fractional ownership interest of the time-share unit. The prorated amount of fire protection parcel tax, using a standard one-week ownership interest, to be levied on a time-share unit, shall be \$1.00 per time-share unit per year. The levy of \$1.00 per time-share unit per year shall apply to all time-share units assigned parcel numbers, which are owned by taxpayers based on a fractional ownership interest, regardless of the size of the fractional ownership interest. A building, complex, or structure that includes multiple time-share units, for which there is one owner of record for the multiple time-share units for property tax purposes, shall be subject to the fire protection parcel tax described above for "Taxable Parcels with Improvements."
- (d) Assesseees of Real Property on State Assessed Real Property. Any assessee of real property, who is required to pay ad valorem property taxes on real property that is assessed by the State of California (i.e., not assessed by the County Assessor), shall annually certify to the County Assessor the full square footage of any improvement (as defined in Section 96.202(i)) on the assessee's real property that is assessed by the State for purposes of ad valorem property taxation. The County Assessor shall notify assesseees of the need to file the annual certification, which shall be filed with the County Assessor on a form approved by the Assessor, no later than close of business on August 1 of each calendar year. The certification shall identify each parcel of the assessee that is assessed by the State, and for each parcel the assessee shall indicate whether the particular parcel contains an improvement or improvements. If a parcel contains an improvement or improvements, the assessee must indicate the total square footage size of each separate improvement on that parcel.

- (e) Amount of Fire Protection Parcel Tax Subject to Consumer Price Index Annual Adjustment. The amount of the fire protection parcel tax specified in subdivision (a) of this Section, including the additional amounts for improvements and parcels and the maximum cap, as adjusted pursuant to this subdivision, shall be adjusted each fiscal year commencing 2010-11 by the Consumer Price Index for San Diego County. The annual increase or decrease of the parcel tax amount for each fiscal year shall be based upon the cost of living, as of the January 1st immediately preceding the commencement of the applicable fiscal year, as shown by the then current Bureau of Labor Statistics Consumer Price Index (CPI) for All Urban Consumers for the San Diego County area. The CPI authorized in this subdivision shall be applied to the amount of the fire protection parcel tax, including the additional amounts for improvements and parcels and the maximum cap, as adjusted, that officially existed as of the June 30 date immediately prior to the July 1 date of the fiscal year in which the CPI adjustment will take effect. Pursuant to this subdivision, the County Auditor & Controller shall apply the annual CPI adjustment, and calculate the amount of the increase or decrease to all elements of the fire protection parcel tax to be levied for each new fiscal year.
- (f) Duration of Tax: Thirty (30) Years. The fire protection parcel tax shall remain on the tax roll for thirty (30) years, and shall expire as of the end of that thirty (30) year period. The final fiscal year the fire protection parcel tax shall be in effect shall be FY 2038-39, and the parcel tax shall not be applicable during FY 2039-40, commencing July 1, 2039, unless this tax is extended by voter approval.
- (g) Administration of Fire Protection Parcel Tax. The County Assessor shall provide to the County Auditor & Controller a list of parcels subject to the fire protection parcel tax. To the extent feasible, the information should be transmitted electronically no later than August 15 and in the format specified by the Auditor. The fire protection parcel tax shall be collected at the same time and in the same manner, and shall be subject to the same rules regarding penalties and interest for late payments, as are ad valorem property taxes. In addition, the times and procedures regarding exemptions, due dates, installment payments, corrections, cancellations, refunds, late payments, penalties, interest, liens and collections for secured roll ad valorem property taxes shall be applicable to the fire protection parcel tax, as determined by the County Assessor, Auditor & Controller, and Tax Collector for purposes of administrative efficiency and convenience. The secured roll tax bill shall be the only notice required for any fire protection parcel tax levied. The fire protection parcel tax revenues shall be deposited in a special account, established by the County Auditor and Controller, for subsequent allocation as required by Section 96.204. The timing of the allocations of the fire protection parcel tax revenues shall be similar to the allocations of the ad valorem property tax revenues that the Auditor & Controller makes to other government entities. Any penalties or interest associated with the fire protection parcel taxes shall be retained by the County to be used to pay for the reasonable costs incurred by the County for the administration of the fire protection parcel tax, and to the extent that the penalties and interest exceed such costs on an annual basis, the excess shall be used by the County in support of fire prevention, protection, or suppression efforts and services.

SECTION 96.204. ALLOCATION OF FIRE PROTECTION PARCEL TAX REVENUES.

- (a) Allocation of Fire Protection Parcel Tax Revenues for Regional Purposes. The County Auditor & Controller shall make the following allocation of fire protection tax revenues to the Regional Fire Protection Agency at a similar time and in a similar manner that the Auditor & Controller allocates ad valorem property taxes to other entities:
- (1) Fifty percent (50%) of the fire protection parcel tax revenues that are collected each fiscal year shall be allocated to the Regional Fire Protection Agency, except as indicated below in subparagraph (2) in the first fiscal year of the tax.
 - (2) For the first fiscal year of the tax, 2009-10, one hundred percent (100%) of half of the estimated parcel taxes to be collected for the full fiscal year shall first be allocated to the Agency with the initial allocations that are made by the Auditor & Controller. At the end of the fiscal year, the Auditor & Controller shall make any necessary adjustments to the allocations to ensure that the Agency and the group of local agencies each have been allocated 50% of the total fire protection parcel tax revenues collected for that fiscal year.

- (3) If the Regional Fire Protection Agency has not yet been established pursuant to a joint powers agreement by the time that the Auditor & Controller is prepared to allocate the regional share of the parcel tax revenues to the Agency, the portion of the County's parcel taxes that are to be allocated to the Agency shall be held by the County in a special account until such time that the Agency is created.
- (b) Allocation of Fire Protection Parcel Tax Revenues for Local Purposes. The Auditor & Controller shall make the following allocations of fire protection tax revenues to the local agencies designated in subdivision (c) of this Section at a similar time and in a similar manner that the Auditor & Controller allocates ad valorem property taxes:
 - (1) Fifty percent (50%) of the fire protection parcel tax revenues that are collected each fiscal year shall be allocated to the local agencies, except as indicated below in subparagraph (2) in the first fiscal year of the tax.
 - (2) For the first fiscal year of the tax, 2009-10, one hundred percent (100%) of half of the estimated parcel taxes to be collected for the full fiscal year shall be allocated to the local agencies after the Auditor & Controller makes the allocations to the Agency required under subdivision (a)(2) of this Section. At the end of the fiscal year, the Auditor & Controller shall make any necessary adjustments to the allocations to ensure that the Agency and the group of local agencies each have been allocated 50% of the total fire protection parcel tax revenues collected for that fiscal year.
 - (3) For a city or independent special district to be eligible to receive its local share of fire protection parcel taxes on the tax roll for a particular fiscal year, the city or an independent special district must join the Regional Fire Protection Agency prior to July 1 of that fiscal year.
- (c) Designation of Local Agencies to Receive Fire Protection Parcel Tax Revenues for Local Purposes. Except as provided in subdivision (d) of this Section, the Auditor and Controller shall make the local agency allocations specified in subdivision (b) of this Section to the following local agencies that are responsible for providing and do provide fire protection services, either directly or through a contract with another agency to provide fire protection services:
 - (1) Each city within the County, which elects to become a member agency of the San Diego Regional Fire Protection Agency.
 - (2) Each fire protection district designated in Section 96.202 (f), which elects to become a member agency of the San Diego Regional Fire Protection Agency.
 - (3) County, on behalf of the fire protection county service areas and volunteer fire departments designated in Section 96.202 (e) and (n).
 - (4) Each water district designated in Section 96.202 (o), which elects to become a member agency of the San Diego Regional Fire Protection Agency.
- (d) Allocation of Fire Protection Parcel Tax Revenues to Local Agencies Determined by Type of Jurisdiction in which Parcel is Located. The allocation of fire protection parcel tax revenues to local agencies pursuant to subdivision (b) of this Section shall be determined by the type of fire protection jurisdiction in which the parcel is located, in accordance with the following conditions:
 - (1) Parcels Located in a Local Agency Jurisdiction. Fire protection parcel tax revenues, which are collected with respect to a parcel located in one of the local agency jurisdictions specified in subdivision (c) of this Section, shall be allocated to the local agency in which the parcel is located.
 - (2) Parcels Located in a City or an Independent Special District that is Not a Member of Agency. Fire protection parcel tax revenues, which are collected with respect to a parcel located in a city or an independent special district that is not a member agency of the Regional Fire Protection Agency by the time specified under Section 96.204 (b) (3), shall be allocated to the Regional Fire Protection Agency for regional purposes.
 - (3) Parcels Located in More Than One Local Agency Jurisdiction. Fire protection parcel tax revenues, which are collected with respect to a parcel located within more than one jurisdiction of the local agencies specified in subdivision (c) of this Section, shall be allocated to the local agency that is responsible for providing and does provide fire protection services, either directly or by contracting with another agency to provide fire protection services, for the particular parcel.

- (4) Parcels Located in Federal or State Jurisdiction. Fire protection parcel tax revenues, which are collected with respect to a parcel that is not located in any of the jurisdictions of the local agencies specified in subdivision (c) because it is located in a federal, state, or other jurisdiction, shall be allocated to the Regional Fire Protection Agency for regional purposes.

SECTION 96.205. AUTHORIZED USES OF FIRE PROTECTION PARCEL TAX REVENUES.

- (a) Authorized Uses of Fire Protection Parcel Tax Revenues for Regional Purposes. The fire protection parcel tax revenues allocated to the Regional Fire Protection Agency for regional purposes shall be used solely for fire protection equipment, firefighting and related services as defined in Section 96.202 (d) for the purposes described in Section 96.207 (b) of the Agency.
- (b) Cap on Regional Fire Protection Agency Administrative Expenses. The Regional Fire Protection Agency shall be limited to expending no more than ten percent (10%) of its annual allocation of fire protection parcel tax revenues on administrative expenses on an annual basis. The terms "administrative expenses" are defined under Section 96.202 (d) (4).
- (c) Authorized Uses of Fire Protection Parcel Tax Revenues for Local Agency Purposes. The fire protection parcel tax revenues allocated to a local agency for local purposes pursuant to Section 96.204 shall be used solely to pay for fire prevention, protection, and suppression purposes, emergency medical services, search & rescue services, and any other fire and emergency related expenses that are part of the responsibilities of the local agency's fire department or district. The fire protection parcel tax revenues allocated pursuant to this subdivision shall not be used to replace other private developer funding for fire protection purposes that has been or will be committed for any project.

SECTION 96.206. MAINTENANCE OF EFFORT REQUIREMENT

- (a) Maintenance of Effort (MOE) Requirement: Non-Supplantation Rule. It is the intent of the voters that the local agencies designated in subdivision (c) (1), (3) and (4) of Section 96.204, which are allocated fire protection parcel tax revenues for local purposes, must augment, and not supplant, existing local revenues being used by such local agency for the purposes set forth in Section 96.205 (c), in accordance with this Section.
- (b) Establishment of Annual MOE Applicable to Expenditures for Fire Protection Purposes. The local agencies that are subject to the MOE requirement by subdivision (a) of this Section shall annually make local agency fire protection expenditures (not including the fire protection parcel tax revenues authorized by this Chapter) for the purposes described in Section 96.205 (c), beginning FY2009-10, in an amount that is no less than each annual MOE requirement. The County's annual local agency fire protection expenditures include those expenditures made on a countywide basis, and are not limited to expenditures for the CSA's and VFD's. For purposes of this Section, local agency expenditures for the purposes described in Section 96.205 (c) shall be referred to as "local agency fire protection expenditures." The "local agency fire protection expenditures" shall not include any payments for capital improvements or assets where the source of such payments is from a bond, debt, or certificate of participation issuance to finance the construction or acquisition of such improvements or assets. The annual debt service required by the bond issuance shall be included as "local agency fire protection expenditures" within the meaning of this Section. In addition, some flexibility in accounting for spikes in expenditures would be consistent with the intent of ensuring that the local agencies do not supplant funds spent on local agency fire protection expenditures with the fire protection parcel tax revenues. Therefore, one-time local agency fire protection expenditures that were the result of "banking" general fund monies and subsequently expending those funds during the fiscal years for computing the average amount of the base year MOE may be isolated and removed so that the MOE is representative of a normal annual spending level, subject to the review by the Independent Taxpayer Oversight Committee and County Auditor & Controller.
- (1) Establishment of Base Year MOE. For cities and water districts, the base year MOE shall be the average amount of local agency fire protection expenditures of that local agency's general tax revenues, which were spent for the purposes described in Section 96.205 (c) over the following three fiscal years 2005-06, 2006-07, and 2007-08. For the County, the base year MOE shall be \$15.5 million, which covers all components of the County Fire Enhancement Program. The base year MOE requirement shall be applicable in fiscal year 2009-10.

- (2) Adjustments to the MOE. The base year MOE level as determined in subparagraph (1) above shall be subject to an adjustment each year, commencing fiscal year 2010-2011. The adjustment shall be based on the rate of increase or decrease in the general tax revenues of each local agency that is subject to the MOE requirement. The rate of increase or decrease shall be determined by calculating the percentage increase or decrease in that local agency's general tax revenues over the two fiscal years immediately prior to the fiscal year in which parcel tax funds are to be allocated. [For example, for purposes of determining the adjustment to the MOE that will be applicable in fiscal year 2010-11, the percentage increase or decrease in general tax revenues is determined by comparing the general tax revenues received in fiscal year 2008-09 to the general tax revenues received in 2009-10. The then existing maintenance of effort level shall be adjusted by this percentage rate of increase or decrease in order to establish the adjusted minimum MOE requirement applicable in FY 2010-11.]
- (3) Local Agency Certification of Compliance with MOE. The County Auditor & Controller shall not allocate, in any fiscal year, tax revenues pursuant to Section 96.204 (b) to a local agency that is subject to the MOE requirement until that local agency has certified to the Auditor & Controller that it has established and will maintain appropriations in its budget for the purposes described in Section 96.205 (c), in an amount of funding at least equal to the minimum MOE required by this Section. The Auditor & Controller shall establish the time by which the certification must be made by a local agency, and may develop the form upon which the certification is to be made by a local agency.
- (4) Annual Independent Audit. An annual independent audit shall be conducted to verify that the MOE requirement for each local agency (subject to the MOE requirement) was met in the fiscal year in which parcel tax funds are to be allocated. The annual independent audit shall be arranged by the County Auditor & Controller. Each local agency will be responsible for payment of the independent audit that is conducted for its agency.
- (5) Reduction of Parcel Tax Revenue Allocation If MOE Not Met. Any local agency that does not meet its MOE requirement in any given fiscal year shall have its local share funding reduced by the County Auditor & Controller in the following fiscal year by the amount by which the local agency did not meet its minimum maintenance of effort level requirement.
- (6) Local Agency Request for More Time to Meet MOE. In the event that special circumstances prevent a local agency from meeting its MOE requirement, the local agency may request up to three additional fiscal years to fulfill its requirement. Such a request must be presented to the Agency for consideration, and the Agency, upon a finding of substantial evidence that special circumstances justifiably prevented the local agency from meeting its MOE requirement, shall permit the local agency additional time, not to exceed three fiscal years to meet its minimum MOE requirement. During this period of time, the local agency shall continue to receive its full allocation of fire protection parcel tax revenues pursuant to Section 96.204 (b).
- (7) Consequences for Failing to Satisfy MOE During Extension Period. If a local agency fails to meet its MOE requirement as provided in this Section, or by the end of the period, if any, granted by the Agency, the Auditor & Controller, in the fiscal year immediately following the end of the period required by this Section or by the end of the period granted by the Agency, shall reduce that local agency's parcel tax allocation by the amount by which the local agency did not meet its MOE requirement.
- (8) Redistribution of Local Share of Fire Protection Parcel Tax Revenues to Regional Fire Protection Agency for Regional Purposes. Any fire protection parcel tax revenues not allocated to a local agency due to that local agency's failure to meet the MOE requirement shall be allocated to the Regional Fire Protection Agency for regional purposes.

SECTION 96.207. SAN DIEGO REGIONAL FIRE PROTECTION JOINT POWERS AGENCY.

- (a) Establishment of the San Diego Regional Fire Protection Agency. The San Diego Regional Fire Protection Agency, a joint powers authority, shall be established by agreement between the County and each city within the County, electing to become member agencies of the Regional Fire Protection Agency.
- (b) Purposes of the Regional Fire Protection Agency. The Agency's purposes include, but are not limited to, the determination of the appropriate use of the fire protection parcel tax revenues for regional purposes, the administration of the use of such parcel tax revenues pursuant to the provisions of this Chapter and the joint powers agreement entered into among the member agencies. The joint powers agreement entered into by the member agencies may specify further purposes of the Agency consistent with the intent of this Chapter.
- (c) Membership of Regional Fire Protection Agency. The Regional Fire Protection Agency shall consist of the County and, if they elect to join the Agency, the cities, and independent special districts designated in subdivision (j) of Section 96.202, as member agencies. The actual number of member agencies of the Agency will be based upon which cities and independent special districts elect to become member agencies of the Regional Fire Protection Agency pursuant to the joint powers agreement that creates the Regional Fire Protection Agency.
- (d) Governing Body of Regional Fire Protection Agency. The Agency shall be governed by a board of directors consisting of ten (10) voting members, and up to five (5) non-voting members, who shall be as follows:
 - (1) One member of the County Board of Supervisors, who shall be from one of the two supervisorial districts that encompass most of the unincorporated territory of the supervisorial districts, shall serve on the board of directors. The Board of Supervisors shall select the Supervisor to serve on the board of directors. The Board of Supervisors also shall select one of the Supervisors to serve as an alternate member on the board of directors in the absence or disqualification of the Supervisor serving on the board of directors.
 - (2) One member from the City of San Diego shall serve on the board of directors. The member on the board of directors from the City shall be the current sitting Mayor. In lieu of the Mayor sitting as a member on the board of directors, the Mayor may name a designee to serve on the board of directors, who shall be one of the City Council members from the City. The City Council may determine, in its own discretion, whether it shall require the Mayor's designee, if any, to be approved by the City Council to serve on the board of directors. The San Diego City Council shall select one of its members to serve as an alternate member on the board of directors in the absence or disqualification of the Mayor, or his designee, serving on the board of directors.
 - (3) Four (4) members from four different cities of the remaining seventeen cities shall serve on the board of directors. The four city representatives shall be elected members of their respective city councils, and shall be selected by the City Selection Committee to serve on the board of directors. The City Selection Committee also shall select four (4) city council members to serve as an alternate on the board of directors in the absence or disqualification of the each one of the primary members serving on the board of directors. The City Selection Committee shall select the four city representatives and four alternates from cities in the North Coastal, North Inland, East, and South areas of the County. The alternate members do not need to be from the same city council of the primary member for whom the city council member is serving as an alternate.
 - (4) Four (4) members from four of the independent special districts specified in Section 96.202 (j) shall serve on the board of directors. These members shall be elected members from the governing bodies of the independent special districts, and who shall be selected by all the independent special districts in a manner to be determined by the independent special districts. The independent special districts also shall select an alternate member for each of the regular members serving on the board of directors, who shall serve in the absence or disqualification of the regular member of the board of directors. The alternate members shall be elected members of the governing bodies of the independent special districts, but need not be from the same independent special districts of the main members on the board of directors.

- (5) Five (5) non-voting members shall serve on the board of directors. Each non-voting member shall be a representative of one of the following: Cal Fire, the U.S. Forest Service, one of the Indian Reservation Fire Departments, the U.S. Navy, and the U.S. Marines. Each representative from Cal Fire and the U.S. Forest Service shall be selected by his/her respective agency. The representative of the Indian Reservation Fire Departments shall be selected by the Indian Reservation Fire Departments in a manner to be determined collectively by all the Indian Reservation Fire Departments in the County. Each representative from the Navy and the Marines shall be selected in a manner to be determined by that respective branch of the military stationed in the County. Cal Fire, the U.S. Forest Service, the Indian Reservation Fire Departments, the Navy, and the Marines each shall select one alternate member, who shall serve as a non-voting member on the board of directors in the absence or disqualification of the regular non-voting member selected to serve on the board of directors. The joint powers agreement that establishes the Regional Fire Protection Agency may provide for additional non-voting members.
- (6) Term as Member of Board of Directors. Each member of the board of directors shall serve an indefinite term. Except with respect to the Mayor of the City of San Diego, members of the board of directors may be removed at the pleasure of the member's appointing body. In addition, if a member on the board of directors ceases to hold the office that qualified the member to serve on the board of directors, the member's position shall automatically become vacant. The appointing body for that vacancy shall select a member to fill the vacant position.
- (e) Powers of the Agency. The Agency's powers shall include, but not be limited to, the following:
- (1) To expend special tax revenue for regional fire protection purposes specified in this Chapter.
 - (2) To appoint a technical advisory committee consisting of firefighting professionals to monitor and make recommendations to the board of directors and Agency staff as to the purchase, lease, maintenance and operation of firefighting aircraft and other equipment.
 - (3) To issue bonds, notes or other evidences of indebtedness to finance the (i) acquisition of firefighting equipment, including, but not limited to, aircraft, including helicopters and airplanes, specially equipped to fight fires and provide emergency services, (ii) trucks, (iii) communications equipment for public safety purposes, (iv) purchase of real property, (v) construction of facilities and (vi) and other related firefighting equipment, or to engage in temporary borrowing to pay for the operation of the Agency until sufficient special tax money has been received. The Agency may pledge special tax revenue in order to secure any financing.
 - (4) To acquire by purchase, lease or otherwise, one or more firefighting aircraft, including helicopters and airplanes, specially equipped to fight fires and provide emergency services, trucks, communications and related firefighting equipment.
 - (5) To maintain and operate, or to contract for the maintenance and operation of such firefighting aircraft, trucks, communications, and related equipment.
 - (6) To adopt a budget.
 - (7) To employ personnel, or enter into contracts with independent contractors, as needed to carry out the purposes and powers of the Agency. The board of directors may delegate to its staff, subject to board adopted rules and regulations, the authority to manage the day-to-day operations of the authority including purchases of equipment and execution of contracts.
 - (8) To contract with other cities, independent special districts, tribal reservations and other entities for the purpose of the Agency performing all or a portion of the firefighting duties and responsibilities for such entities.
 - (9) To engage in regional firefighting training programs, and to provide firefighting training to its personnel or to others in order to enhance the overall firefighting effectiveness in the County of San Diego.
 - (10) To sue and be sued.

- (11) The Agency shall provide its services within the entire territory of the County, incorporated and unincorporated.
 - (12) Such other powers, which are consistent with the intent of this Chapter, as may be specified in the Joint Powers Agreement establishing the Agency, including, but not limited to, the power to accept grants, appoint or employ staff, acquire by purchase or lease fire protection equipment, and contract for services.
 - (13) To exercise any power necessary and convenient to carrying out the powers specified in this part.
 - (14) No member on the board of directors of the Regional Fire Protection District Agency shall receive any per-diem payments or mileage reimbursements for serving on the board of directors.
- (f) Treasurer and Auditor of the Agency. The treasurer of the Agency shall be the County Treasurer-Tax Collector and the auditor of the Agency shall be the County Auditor & Controller. The Agency shall pay the Treasurer-Tax Collector and the Auditor & Controller for their services at their respective full cost recovery rates. The joint powers agreement establishing the Agency shall provide that legal services may be provided by County Counsel, or by private counsel retained by the Agency. The retention of legal counsel shall be pursuant to a legal services agreement approved by the Agency's board of directors. The Agency shall pay the County Counsel and the private counsel for legal services based upon their respective hourly billable rates.

SECTION 96.208. INDEPENDENT TAXPAYER OVERSIGHT COMMITTEE

- (a) Establishment of the Independent Taxpayer Oversight Committee. An Independent Taxpayer Oversight Committee (ITOC) shall be established by the Board of Supervisors as an advisory body for the purpose of providing appropriate oversight and accountability over the allocation and use of the fire protection parcel taxes for regional and local purposes. At the time the Board of Supervisors establishes the ITOC, the Board of Supervisors, pursuant to the provisions in this Section, shall provide for the ITOC's membership, selection of the ITOC members, and duties and responsibilities, and in addition, may provide for any other provisions that are reasonable or necessary to the establishment of the ITOC.
- (b) Membership and Selection of ITOC. The ITOC shall consist of five (5) members of the public. The five members shall be appointed by the Board of Supervisors based upon a nomination from each member of the Board of Supervisors of a member of the public who resides within the Supervisorial District of that Board member. The Board of Supervisors may establish criteria for members to be qualified to serve on the ITOC, and such criteria may include, but not be limited to, experience and/or expertise in fiscal, accounting, auditing, executive, management, public accountability, or community leadership positions.
- (c) Duties and Responsibilities of ITOC. The Board of Supervisors also shall establish the number of times the ITOC shall meet during a year, the timing of reports that are to be provided to the Board of Supervisors per year, and the duties and responsibilities of the ITOC, which may include, but not be limited to:
 - (1) the review of each agency's compliance with the maintenance of effort requirement;
 - (2) the review of the expenditure and use of the fire protection parcel taxes by the Regional Fire Protection Agency for regional purposes and the local agencies for local purposes;
 - (3) the development of recommendations to improve the financial integrity on the use of the parcel taxes, which recommendations shall be reported to the Board of Supervisors in a notice public meeting; and
 - (4) any other duties and responsibilities that will enhance the level of accountability and fiscal integrity with respect to the expenditure and use of the fire protection parcel tax revenues.

SECTION 96.209. PARCEL TAX APPEAL PROCESS

A property owner, who has paid a fire protection parcel tax levied upon a parcel, may file a parcel appeal challenging the accuracy of the tax with the County Assessor. Property owners who file parcel tax appeals may provide any evidence or information in support of their parcel tax appeals. The Assessor's Office shall review the parcel tax appeal, including the factors upon which the fire protection parcel tax was applied to the parcel. The purpose and function of the parcel tax appeal process will be to correct or adjust any application of the parcel tax so that such application of the parcel tax is consistent with the principles, intent, and parameters of the provisions set forth in this Chapter. The Assessor's Office may receive evidence, information and explanation, if necessary, from the offices of the County Auditor & Controller and Treasurer-Tax Collector with respect to the application of the parcel tax to a parcel. If after proof has been supplied by the property owner and after a full review by the Assessor's Office, the Assessor's Office finds that the fire protection parcel tax for the parcel was applied in error, and requires an adjustment, the Assessor shall inform the Auditor & Controller to make the necessary adjustments to correct the tax roll, and the Auditor & Controller shall correct the tax roll, for the parcel for the fiscal year(s) which requires adjustment. The determination by the County Assessor on all parcel tax appeals pursuant to this Section shall be final.

SECTION 96.210. AMENDMENTS.

- (a) Board of Supervisors Authorized to Make Designated Amendments. Except as provided in subdivision (b) of this section that reserves to the voters the right to amend this Chapter, the Board of Supervisors, with the concurrence of the San Diego Regional Fire Protection Agency, may amend this Chapter in a manner that is consistent with and in furtherance of the purpose and intent of this Chapter.
- (b) Voter Approval Required to Make Designated Amendments. Voter approval is required to make any amendments to this Chapter with respect to any of the following:
 - (1) Increase the amount of the fire protection parcel tax, as adjusted by the annual adjustment, established and authorized pursuant to subdivisions (a) and (b) of Section 96.203.
 - (2) Increase the amount of the annual adjustment established under subdivision (e) of Section 96.203.
 - (3) Increase the duration of the parcel tax required under subdivision (f) of Section 96.203.
 - (4) Expand the purposes for which the revenues from the special tax may be expended beyond the description set forth in subdivision (a) of Section 96.203.
 - (5) Change the fire protection parcel tax allocation provisions set forth in subdivisions (a), (b), and (c) of Section 96.204.
 - (6) Change the provisions set forth in this subdivision (b) concerning what amendments are reserved to the voters to approve.

Section 3. Severability. If any portion of this Ordinance shall be declared unconstitutional, invalid or otherwise unenforceable, the other provisions of this Ordinance shall remain in full force and effect to the extent the purposes of this Ordinance as set forth in Section 1 can still be carried out.

Section 4. Effective Date. Pursuant to Government Code Section 25123, this Ordinance involves a rate of taxes to be levied, and if approved by the voters on Tuesday, November 4, 2008, shall take effect on Wednesday, November 5, 2008.

Section 5. Operative Date. This Ordinance shall become operative on January 1, 2009.